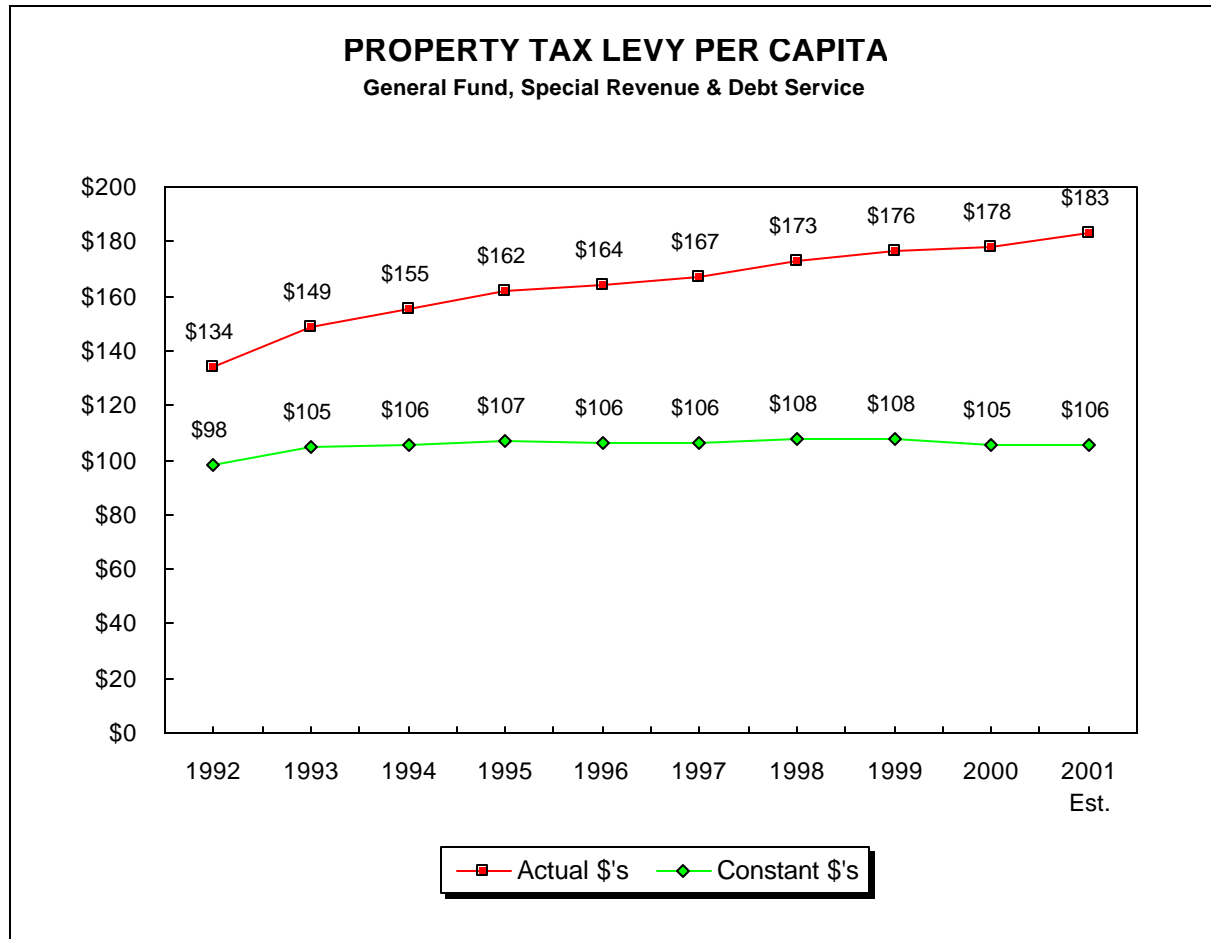


PROPERTY TAX LEVY PER CAPITA

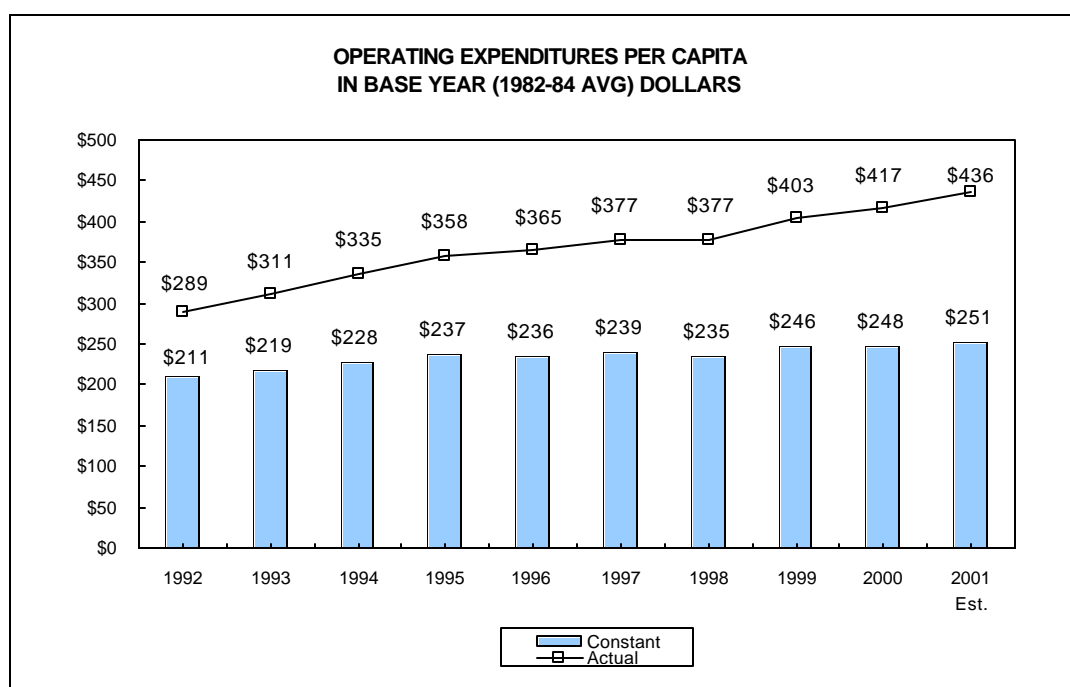
Property taxes per capita reflect changes relative to changes in population. Property taxes are adjusted by the Consumer Price Index (CPI - 1982-84 Base) to reflect changes relative to the value of the dollar. The trend data shows an average growth of about 1.0% in constant dollars over the ten year period.



<u>Year</u>	<u>Tax Levy</u>	Consumer Price <u>Index</u>	<u>Population</u>	<u>Per Capita</u>	
				<u>Actual \$'s</u>	<u>Base Year \$'s</u>
1992	\$42,069,568	137.1	313,522	\$134	\$98
1993	\$47,350,283	142.1	318,835	\$149	\$105
1994	\$50,165,863	147.0	323,387	\$155	\$106
1995	\$53,246,275	151.1	328,631	\$162	\$107
1996	\$54,775,597	154.7	334,077	\$164	\$106
1997	\$57,025,559	157.7	341,338	\$167	\$106
1998	\$59,615,270	160.3	345,440	\$173	\$108
1999	\$61,744,041	163.7	350,273	\$176	\$108
2000	\$64,132,851	168.6	360,767	\$178	\$105
2001 Est.	\$66,637,482	173.6	363,571	\$183	\$106

OPERATING EXPENDITURES PER CAPITA

Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include general fund, special revenue and debt service funds (excludes proprietary and capital project funds). Expenditure changes may involve new services, programs or expansion in general governmental operations. Operating impacts of new facilities including a Justice Center, an expanded renovated Huber facility, Mental Health Center, Work Force Development Center and Administrative Center contribute to increases in 1993, 1994, and 1995. Additional increases since 1994 reflect State expansion of Medicaid Waiver programs. The General Relief Program was significantly reduced in 1996. Additional capacity was added at the Huber facility in 1996 and at the main jail in 1997 with the opening of the 4th pod. Wisconsin Works (W-2) was implemented in 1998 resulting in reduced expenditures offset with continued growth in State Medicaid Waiver programs and the implementation of a new Federal CDBG HOME program. Growth in 1999 and 2000 continues in State funded long term care programs, CDBG HOME program, and new initiatives to purchase lands identified in the County's Park and Open Space Plan and to increase transit services.

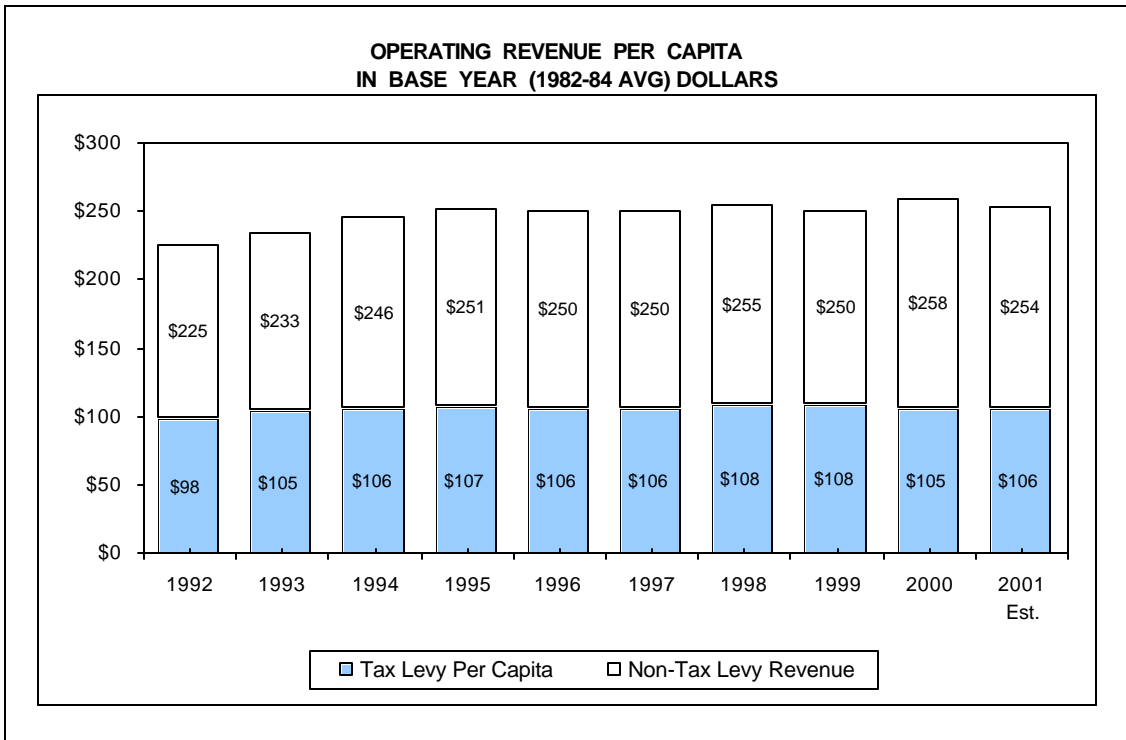


Year	Expenditures *	Index	Base Year	Population	Per Capita	
					Actual	Base Year
1992	\$90,641,434	137.1	\$66,113,373	313,522	\$289	\$211
1993	\$99,121,504	142.1	\$69,754,753	318,835	\$311	\$219
1994	\$108,210,406	147.0	\$73,612,521	323,387	\$335	\$228
1995	\$117,800,631	151.1	\$77,962,032	328,631	\$358	\$237
1996	\$121,838,538	154.7	\$78,757,943	334,077	\$365	\$236
1997	\$128,776,888	157.7	\$81,659,409	341,338	\$377	\$239
1998	\$130,079,790	160.3	\$81,147,717	345,440	\$377	\$235
1999	\$141,276,453	163.7	\$86,302,048	350,273	\$403	\$246
2000	\$150,551,492	168.6	\$89,295,072	360,767	\$417	\$248
2001 Est.	\$158,632,801	173.6	\$91,378,342	363,571	\$436	\$251

* Excludes one-time expenditures for debt retirement in 1993, 1995, debt paydown in 1998 and 1999, payments to refund County debt in 2001 and payments to reduce the prior years unfunded pension liability.

OPERATING REVENUES PER CAPITA

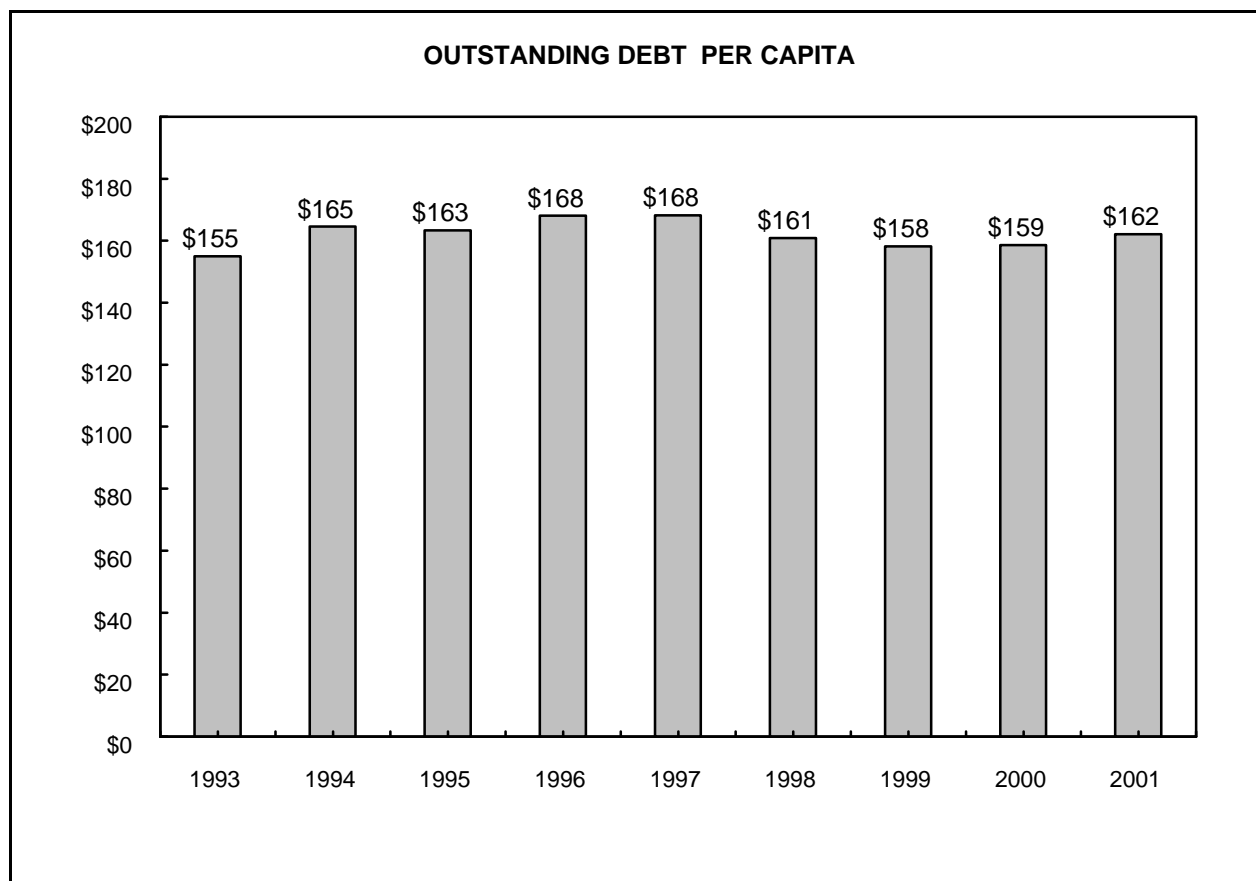
Operating revenue per capita show how revenues are changing relative to changes in the levels of population. Revenues include general fund, special revenue and debt service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits. Total revenues are adjusted for inflation with the base year being 1982-1984 average. The indicator, over the ten year period, has increased in the early part of the period and then stabilized. In 1994, a State court support grant and new mandate relief funding was provided for the first time. The State Medicaid Waiver programs which fund community based care for persons diverted from nursing home or other institutional care has been an area of significant increase. State transportation aids have also seen increases. State day care funding, after increasing over several years was transferred to the State under the W-2 program changes. In more recent years, State revenue increases have slowed along with more controlled growth in tax levy. In recent years, investment income includes significant increases and decreases due to GASB31 requirements that investments be recorded at market, rather than cost. Most market unrealized gains and losses will not be realized since most securities are not sold prior to maturity or proximate life of the security.



Year	Revenues With Tax Levy	Tax Levy	Index	Revenues Base Year	Population	Per Capita
1992	\$96,592,570	\$42,069,568	137.1	\$70,454,099	313,522	\$225
1993	\$105,776,702	\$47,350,283	142.1	\$74,438,214	318,835	\$233
1994	\$117,151,986	\$50,165,863	147.0	\$79,695,229	323,387	\$246
1995	\$124,715,831	\$53,246,275	151.1	\$82,538,604	328,631	\$251
1996	\$129,384,752	\$54,775,597	154.7	\$83,635,910	334,077	\$250
1997	\$134,611,119	\$57,025,559	157.7	\$85,358,985	341,338	\$250
1998	\$141,039,897	\$59,615,270	160.3	\$87,984,964	345,440	\$255
1999	\$143,300,986	\$61,744,041	163.7	\$87,538,782	350,273	\$250
2000	\$157,159,164	\$64,132,851	168.6	\$93,214,214	360,767	\$258
2001 Est.	\$160,217,991	\$66,637,482	173.6	\$92,291,469	363,571	\$254

OUTSTANDING DEBT PER CAPITA

Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued. In 1993 and in 1995 the County used fund balance of \$3.6 million and \$3 million respectively to defease a portion of the 1989 and 1990 issues resulting in minimal increase in outstanding debt in those years. In 1998, \$4.5 million of fund balance was used for additional debt redemption of the 1992 note and in 1999 \$2.35 million was used to pay \$2.35 million of the 1993B debt issue. In 2001, the county refinanced \$16.4 million of debt issued between 1994 and 1996 resulting in future interest savings.



<u>Year</u>	<u>Current Year Borrowing</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Debt Per Capita</u>
1993	\$9,250,000	\$49,424,234	318,835	\$155
1994	\$9,100,000	\$53,219,891	323,387	\$165
1995	\$9,400,000	\$53,668,746	328,631	\$163
1996	\$8,900,000	\$56,160,965	334,077	\$168
1997	\$9,800,000	\$57,425,000	341,338	\$168
1998	\$9,800,000	\$55,575,000	345,540	\$161
1999	\$9,900,000	\$55,425,000	350,273	\$158
2000	\$9,900,000	\$57,200,000	360,767	\$159
2001	\$9,900,000	\$58,930,000	363,571	\$162
